

Subject Sales tax exemption for construction of a Buffalo fire station

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Summary

Provides a refundable sales tax exemption on materials and supplies used in and equipment incorporated into construction of a new fire station, which includes other public safety facilities, in the city of Buffalo, provided the purchases occur after April 1, 2020, and before November 1, 2021. The exemption is effective the day after final enactment. The tax is paid at the time of purchase and city must apply for a refund. Similar to the exemptions granted to a number of public safety facilities in the 2019 omnibus tax bill.